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OFFICE OF THE COMPTROLLER
CITY OF ST. LOUIS



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Comptroller

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April 12, 2005

Mr. Frank LoRusso, Comptroller
St. Louis Community College
Community College Center
300 South Broadway
St. Louis, MO 63102-2810

RE: Fiscal Monitoring Report of St. Louis Community College
(#2005-SLATE17)

Dear Mr. LoRusso:

Enclosed is a report of our fiscal monitoring review of St. Louis Community College (Contract #103-05) for the period July 1, 2004 through October 31, 2004. The scope of a fiscal monitoring review is substantially less than an audit, and as such, we do not express an opinion on the financial operations of St. Louis Community College. Our fieldwork was substantially complete on March 4, 2005.

This review was made under authorization contained in Section 2, Article XV of the Charter, City of St. Louis, as revised, and an agreement with the St. Louis Agency on Training and Employment to provide fiscal monitoring to all grant subrecipients. If you have any questions, please contact Dwayne Crandall at 613-7257.

Sincerely,

Mohammad Adil, CPA
Internal Audit Manager

Enclosure

cc: Honorable Darlene Green, Comptroller
Tom Jones, Director, St. Louis Agency on Training and Employment
Kim Neske, Fiscal Manager, St. Louis Agency on Training and Employment



CITY OF ST. LOUIS

ST. LOUIS AGENCY ON TRAINING AND EMPLOYMENT (SLATE)

*ST. LOUIS COMMUNITY COLLEGE
CONTRACT #103-05*

FISCAL MONITORING REVIEW

JULY 1, 2004 THROUGH OCTOBER 31, 2004

PROJECT #2005-SLATE17

DATE ISSUED: APRIL 12, 2005

*Prepared by:
The Internal Audit Section*



OFFICE OF THE COMPTROLLER

Honorable Darlene Green, Comptroller

CITY OF ST. LOUIS
ST. LOUIS AGENCY ON TRAINING AND EMPLOYMENT
ST. LOUIS COMMUNITY COLLEGE
CONTRACT #103-05
FISCAL MONITORING REVIEW
JULY 1, 2004 THROUGH OCTOBER 31, 2004

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**CITY OF ST. LOUIS
ST. LOUIS AGENCY ON TRAINING AND EMPLOYMENT
ST. LOUIS COMMUNITY COLLEGE
CONTRACT #103-05
FISCAL MONITORING REVIEW
JULY 1, 2004 THROUGH OCTOBER 31, 2004**

INTRODUCTION

Background

Contract Name: St. Louis Community College
Contract Number: #103-05
Contract Period: July 1, 2004 through October 31, 2004
Contract Amount: \$446,711.20 modified to \$444,755.97

The contract provided Workforce Investment Act funds through the St. Louis Agency on Training and Employment (SLATE) to St. Louis Community College for its Workforce Investment Act Adult and Dislocated Worker program. St. Louis Community College provides services to adults and dislocated workers. The services include outreach/recruitment, assessment, job placement, job retention and advancement.

Purpose

The purpose of our review was to determine the St. Louis Community College's compliance with federal, state and local SLATE requirements for the period July 1, 2004 through October 31, 2004, and make recommendations for improvements.

Scope and Methodology

We made inquiries regarding the St. Louis Community College's internal controls relating to the grant administered by the St. Louis Agency on Training and Employment (SLATE), tested evidence supporting the reports the Agency submitted to SLATE and performed other procedures considered necessary. Our fieldwork was substantially complete on March 4, 2005.

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CONCLUSION AND SUMMARY OF OBSERVATIONS

Conclusion

We found no evidence to suggest that St. Louis Community College did not comply with federal, state and local SLATE requirements.

Status of Prior Observations

The Agency's most recent fiscal monitoring report dated May 24, 2004 had no observations.

A-133 Status

The Agency's A-133 audit report for the year ended June 30, 2004 dated November 3, 2004 did not disclose any findings required to be reported in accordance with OMB Circular A-133. It was noted that the Schedule of Expenditures of Federal Awards (SEFA) could be improved by providing the Pass-Through Entity Identifying Number. The A-133 Audit had no reportable conditions or instances of noncompliance for the year ended June 30, 2004.

Summary of Current Observations

We noted no observations during our review.